

OFFICIAL BOROUGH OF WEST VIEW
ORDINANCE NUMBER 1485

AN ORDINANCE OF THE TOWN COUNCIL OF THE BOROUGH OF WEST VIEW, COUNTY OF ALLEGHENY, COMMONWEALTH OF PENNSYLVANIA, PROVIDING FOR AN AMNESTY PROGRAM FOR THE PAYMENT OF DELINQUENT BUSINESS PRIVILEGE TAX AND DELINQUENT MERCANTILE TAX, PURSUANT TO ACT 511, AS SET FORTH HEREIN.

WHEREAS, the Borough of West View, Township of Ross, and North Hills School District desire to provide an amnesty program for delinquent Business Privilege and Mercantile Taxes, within their respective jurisdictions; and

WHEREAS, that said entities have agreed to a joint amnesty program pursuant to the within criteria.

NOW, THEREFORE, be it Ordained and Enacted by the Council of the Borough of West View as follows:

1. That an amnesty program shall apply, as set forth herein, to all delinquent Business Privilege Tax and/or Mercantile Taxes imposed within the Borough of West View, as to all such taxes being delinquent as of the date that this Ordinance becomes effective;
2. That the terms and conditions of this Ordinance shall be in effect for the period of June 1, 2015, through December 31, 2015;
3. That this program applies only to taxpayers, whether individuals or entities, who voluntarily identify themselves, and make arrangements to pay all delinquent taxes, as well as any and all interest due, for all tax years ending after January 1, 2008. This program does not include taxpayers who have been identified previous to the date of this Ordinance by the tax collector for West View Borough, for whom any tax collection effort has commenced as of the date of this Ordinance;
4. That any taxpayer who participates in said amnesty program, and complies with all aspects of the program, shall have any penalties associated with their delinquent taxes waived, as well as any taxes, penalty or interest that may be due and owing prior to January 1, 2008;
5. That in order to participate in this program, the taxpayer must file and pay all taxes, as well as any interest that is due and owing, during the amnesty period, that is

between June 1, 2015, and December 31, 2015. Payment is due at the time of filing, and payment plans will not be provided for amounts due and owing under said amnesty program;

6. That any taxpayer participating in the amnesty program will be required to remain current in their Business Privilege and Mercantile Taxes for a minimum of five (5) calendar years for their participation in this program. If they do not remain current on all filings and taxes due and owing, any waived penalties, as well as any waived taxes, penalties and interest for tax years prior to 2008, will be reinstated and become immediately due and owing;
7. That any taxpayer participating in this amnesty program will be ineligible for any future amnesty program for the taxes that are included in this amnesty program;
8. That said taxpayers are also subject to audit, and if the audit reveals an under-reporting of gross receipts of more than ten (10) percent, all waived penalties and other amounts will be reinstated; and
9. That the implementation of this amnesty program is subject to approval by all three legislative bodies, that being the Borough of West View, the Township of Ross, and the North Hills School District. The failure of any three of the legislative bodies to approve said program will render the same null and void.

ORDAINED and ENACTED this 2nd day of April, 2015.

ATTEST:

BOROUGH OF WEST VIEW

BY: 
Chief of Police Bruce A. Fromlak
Secretary/Manager

BY: 
Barry G. Schell
President of Town Council

EXAMINED and APPROVED this 2nd day of April, 2015

BY: 
J. R. Henry, Mayor
Borough of West View